

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

EXAMINATION REPORT
OF
COUNTY BUILDING COMMISSION
SCOTT COUNTY, INDIANA
January 1, 2006 to December 31, 2006



FILED
12/20/2007

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Building Commissioner	Lee R. Gay	01-01-06 to 12-31-07
President of the County Council	Stephan Patrick Bridgewater Kelley Robbins	01-01-06 to 12-31-06 01-01-07 to 12-31-07
President of the Board of County Commissioners	Mark Hays Robert C. Tobias	01-01-06 to 12-31-06 01-01-07 to 12-31-07



STATE OF INDIANA
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TO: THE OFFICIALS OF SCOTT COUNTY

We have examined the records of the County Building Commission for the period from January 1, 2006 to December 31, 2006, and certify that the records and accountability for cash and other assets are satisfactory to the best of our knowledge and belief, except as stated in the Examination Result and Comment. The financial transactions of this office are reflected in the Examination Report of Scott County for the year 2006.

STATE BOARD OF ACCOUNTS

November 20, 2007

COUNTY BUILDING COMMISSION
SCOTT COUNTY
EXAMINATION RESULT AND COMMENT

UNTIMELY REMITTANCE OF FEES COLLECTED

The Building Commission fees collected were not being remitted timely to the Auditor. Instances were noted in which collections were remitted up to 29 days after collected.

Indiana Code 5-13-6-1(c) states in part: ". . . All local officers . . . who collect public funds of their respective political subdivisions, shall deposit funds not later than the business day following the receipt of funds on business days of the depository in the depository or depositories selected by the . . . local boards of finance. . . ."

COUNTY BUILDING COMMISSION
SCOTT COUNTY
EXIT CONFERENCE

The contents of this report were discussed on November 8, 2007, with Lee R. Gay, Building Commissioner, and on November 20, 2007, with Robert C. Tobias, President of the Board of County Commissioners.